

In the Claims:

Please add new claim 36 and amend claim 23 as follows:

1-22. (Canceled)

23. (Currently Amended) A liquid crystal display configured to enclose liquid crystal comprising:

a thin film transistor substrate including a first substrate, a plurality of bus lines formed on the first substrate such that they intersect each other, pixel regions defined by the bus lines, a thin film transistor formed in each of the pixel regions, a resin color filter layer formed in each of the pixel regions, and a pixel electrode formed in each of the pixel regions;

a common electrode substrate including a second substrate and a common electrode formed on the second substrate, the common electrode substrate being provided in a face-to-face relationship with the first substrate;

a liquid crystal sealed between the thin film transistor substrate and the common electrode substrate; and

a columnar spacer having laminated resin layers including the resin color filter layer and a second resin layer made of photosensitive acrylic resin ~~and, the second resin layer being~~ configured to be in contact with the liquid crystal, for maintaining a cell gap between the thin film transistor substrate and the common electrode substrate.

24. (Canceled)

25. (Previously Presented) A liquid crystal display according to claim 23, wherein the second substrate is lighter in weight than the first substrate.

26. (Original) A liquid crystal display according to claim 23, wherein the second substrate is formed from a glass material including alkaline components.

27. (Original) A liquid crystal display according to claim 26, wherein the glass material includes 1 % or more alkaline components.

28. (Original) A liquid crystal display according to claim 23, wherein the second substrate is formed from a resin material.

29-30. (Canceled)

31. (Previously Presented) A liquid crystal display according to claim 23, wherein at least surfaces of the bus lines facing the first substrate is formed from a low reflection material.

32. (Previously Presented) A liquid crystal display according to claim 23, wherein at least surfaces of a drain electrode and a source electrode of the thin film transistor facing the first substrate are formed from a low reflection material.

33. (Previously Presented) A liquid crystal display according to claim 23, wherein the second substrate has a thickness smaller than that of the first substrate.

34. (Previously Presented) A liquid crystal display according to claim 23, wherein the thin film transistor substrate is located adjacent to a display side.

35. (Previously Presented) A liquid crystal display configured to enclose liquid crystal according to claim 23,  
wherein the resin layer made of photosensitive acrylic resin has a width that is approximately equal to a width of the resin color filter layer.

36. (New) A liquid crystal display configured to enclose liquid crystal according to claim 23,

further comprising an alignment regulating structure for regulating the alignment of the liquid crystal,

wherein the resin layer made of photosensitive acrylic resin is made from a same material as the alignment regulating structure.